

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

\* \* \*

UNITED STATES OF AMERICA,

Case No. 2:10-cr-00399-MMD-GWF

Plaintiff,

ORDER

v.

PAUL WAGNER,

Defendant.

The Court received the attached letter. However, the Court no longer has jurisdiction over this case and directs the letter to be returned to the sender.

DATED THIS 30<sup>th</sup> day of December 2014.



MIRANDA M. DU  
UNITED STATES DISTRICT JUDGE

December 15, 2014

Monica Wagner  
8585 Wagner Ranch Road  
Las Vegas, NV 89166  
(702)773-2012

Re: Appellate Case No. 13-10419-2:10-CR-00399-MMD-GWF-1, Paul Wagner

The Honorable Judge Mirada M. Du  
U.S. District Court  
District of Nevada-Reno  
400 S. Virginia Street  
Reno, NV 89501

Dear Honorable Judge Du:

Lawrence J. Semenza, the trial attorney for Paul Wagner in the above-referenced case, pleaded guilty before U.S. District Judge James C. Mahan to three counts of willfull failure to file a tax return for 4 years. It was reported on 8 News Now that for the years 2006 through 2010 that Semenza failed to file corporate or individual income tax returns.

An informant relayed, months before this news about Lawrence Semenza became public knowledge, that he had heard that Semenza was being investigated by the Federal Government for Federal Tax Fraud, as well as having Swiss Bank Accounts, and that he did not put on a defense for Paul Wagner in exchange for lighter sentencing in Semenza's own Fraud case. This communication was logged in with Las Vegas, Nevada Attorney Mitchell Posin well in advance of any news regarding Mr. Semenza's Criminal behavior being made public. I am in possession of an Electronic Mail communication from Mr. Posin confirming this.

Mr. Semenza also defended at trial a client named Melissa Beecroft, a mortgage advisor, in the *Grimm, etal* Mortgage Fraud case that was tried just prior to Mr. Wagner's trial, also in the same venue. Judge Hunt, whom you replaced, tried the case, which was funded by the same Federal Government funding as used to go after my husband.

In speaking with an attorney regarding the above, it was advised that a timeline should be established. Here is the timeline: my husband Paul Wagner paid Mr. Semenza legal fees for Trial defense IN THE YEAR 2010, A YEAR IN WHICH MR. SEMENZA WAS REPORTEDLY COMMITTING FEDERAL TAX FRAUD. My husband also simultaneously had a Federal Tax case, which was

known to Mr. Semenza-communications regarding that case are in Mr. Semenza's evidence and communications files for Wagner's Mortgage fraud case, that were passed on to Attorney Mitchell Posin, and then to Appellate attorney William Gamage.

Honorable Judge Du, this is a Conflict of Interest, actually conflicts, in both instances cited above, which made it impossible for Mr. Semenza to render proper Defense to client Paul Wagner. In December of 2012, I sent a letter to you, Honorable Judge, which recited some of the actions, or lack of action, that showed Lawrence J. Semenza failed to defend my husband's case at all and the Court entered this communication (attached) as evidence entitled Document 135. It has all become clear as to why Lawrence Semenza made no attempt to prepare my husband's case or put on ANY DEFENSE at trial, refusing to submit any Witness List for my husband's defense, not allowing my husband to testify in his own defense, and even hiring an investigator that Semenza also worked with in the *Grimm* case just prior to my husband's case, Chris Abbott, who asked my husband if she could go through my husband's office files and found what she thought was inculpatory information and turned that over, not requested by the Federal Government, and turned that over to the Government who used it in trial against my husband-even though it was information compiled not by my husband but by Roma Nelson who worked at the office and according to Government 302s was not going to be tried for her crimes in exchange for her testimony against my husband at trial. It was also an outrageous Conflict of Interest for Mr. Semenza to have been involved in such an ultra-sensitive position of trust with evidence and Attorney-Client Privilege communications with both Ms. Beecroft and Mr. Wagner in the same Mortgage Fraud genre simultaneously.

Judge Du, these two Conflicts of Interest were known of by so-called Attorney Lawrence J. Semenza at the time he was Retained by my husband, and known or should have been known of by the Government. Myself, and the entire family of Paul Wagner are respectfully demanding the Overturning of all Federal Convictions against Paul Wagner and also demanding IMMEDIATE Unconditional Release of Mr. Wagner from Federal Custody.

Sincerely,  
  
Monica Wagner

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December 7, 2012

Monica Wagner  
6985 W. Sahara Avenue #201  
Las Vegas, NV 89117

2012 DEC 10 P 3:18

CLERK OF DISTRICT COURT  
DISTRICT OF NEVADA

BY \_\_\_\_\_ DEPUTY

Re: USA v. Paul Wagner 2:10-CR-MMD-GWF

Dear Honorable Judge Du,

I am Monica Wagner, and I am Paul Wagner's wife of over 20 years. I am writing to let you know the things that Mr. Wagner's current attorney, Mr. Lawrence Semenza, has not done regarding this case since the verdict. Mr. Semenza did not attempt to contact myself or my husband after the 12<sup>th</sup> of October 2012. I called Mr. Semenza to talk about what needed to be done after the verdict, and he had immediately left for vacation. No appeal of the straight guilty verdicts was made by Mr. Semenza on behalf of Mr. Wagner who plead not guilty to all charges, nor had Mr. Semenza made a Rule 29 motion. Mr. Semenza has not made any motion for pre-sentencing bail, and left my husband in solitary confinement uncontested from the period of October 12, 2012 to December 3, 2012 when the Southern Nevada Detention Center saw fit of their own accord to place Mr. Wagner in a step-down unit. Mr. Semenza has made no attempt to tell Mr. Wagner's concerned family and friends that they are able to attend the upcoming sentencing hearing.

I am sure, Honorable Judge Du, that you are unaware of all this.

I understand that you have told Mr. Semenza several weeks ago to go out to the Detention Center to visit Mr. Wagner and to try to work out their Attorney-Client relationship. But Mr. Semenza has yet to go out there, nor do I believe he ever will. I believe he will stall this until the January 14<sup>th</sup> scheduled sentencing date. So, Judge Du, if there is anything that can be done about Mr. Semenza withdrawing as Mr. Wagner's attorney before that sentencing date, can you please let me know. I am becoming frantic over what is going on with this, and that Mr. Semenza will never give me any information on what our next move could be.

So if there is any information or preparation I should be receiving from Mr. Semenza can you please tell me how to get it. I know that you are a busy Judge, and should not have to deal personally with any defendants or their family members, but I am desperate and do not know what else to do.

Thank you for taking the time to read this letter.

Sincerely,

*Monica Wagner*

Monica Wagner (702)301-8472

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### Ex-top prosecutor pleads guilty to failing to file taxes

Posted: Aug 26, 2014 11:39 AM PDT

Updated: Aug 26, 2014 5:35 PM PDT

By Nikki Bowers, web producer - email

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**LAS VEGAS** — Lawrence J. Semenza, II, pleaded guilty before U.S. District Judge James C. Mahan to three misdemeanor counts of willful failure to file a tax return for four years, that's according to the U.S. State Attorney's Office. It was all apart of a plea deal that the 8 News Now I-Team mentioned would happen on Wednesday.

The court documents read, Semenza operated his law practice in Las Vegas as a subchapter C personal service corporation. It also reported that for the years 2006 through 2010, Semenza individually had taxable income of approximately \$655,000, and the corporation had taxable income of approximately \$345,000, but Semenza failed to file individual or corporate income tax returns for those years.

The State Attorney's office also said, Semenza failed to pay the tax due and owing to the IRS, totaling about \$290,000. Semenza is a local lawyer who served as U.S. Attorney for Nevada from 1975 to 1977.

Semenza spent six years with the U.S. Attorneys office in Nevada in the 1970s, two of those years he was in the top spot. During that time, he prosecuted numerous high profile cases, including a tax evasion case against longtime brothel owner Joe Conforte.

He also prosecuted a failed tax case against then Sheriff, Ralph Lamb. That's all pretty significant, but it looks like Semenza's history will not get him out of the trouble he's in.

"Regardless of one's occupation, job title or position, everyone is responsible for filing and paying taxes on all of their income," said United States Attorney Bogden. "It is important that American taxpayers understand and feel confident that everyone is playing by the same rules in filing and paying their taxes," he continued.

Semenza is scheduled to be sentenced on Dec. 3, 2014. The maximum penalty for each count is one year in prison and a fine of not more than \$100,000.

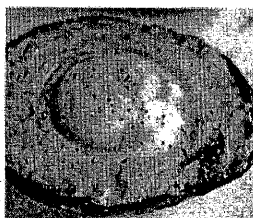
The case is being investigated by IRS Criminal Investigation and prosecuted by Assistant U.S. Attorneys Eric Johnson and Nicholas D. Dickinson.

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Judge Miranda M. Du  
U.S. District Court  
District of Nevada-Reno  
400 S. Virginia Street  
Reno, NV 89501

